# EXHIBIT U

## L 2017-12-19 nr 1535

#### Skattekontrollov

## § 52

Skatteministeren kan fastsætte nærmere regler om land for land-rapporten, der indgives efter §§ 48, 49 og 51.

## L 2017-12-19 no 1535

#### **Tax Control Act**

§ 52

The Minister of Taxation may establish comprehensive rules about the country report, which is to be filed pursuant to §§ 48, 49 and 51.